Amendments to the Claims

1. (Currently amended) A process for producing a compound represented by the following formula (IV):

wherein R denotes a hydrogen atom, an alkyl group, or an aryl group, comprising reducing a compound selected from the group consisting of: a compound represented by the following formula (I):

wherein R is as defined in the formula (IV); a compound represented by the following formula (II):

wherein R is as defined in the formula (IV); and a compound represented by the following formula (III):

wherein R is as defined in the formula (IV),

by reacting the compound with a cell of a microorganism microbial cells and/or a cell preparation thereof of a microorganism capable of stereo-selectively reducing a keto group, wherein the microorganism is selected from the group consisting of the genera Metschnikowia, Cryptococcus, Candida, Filobasidium, Ogataea, Citeromyces, Yarrowia, Rhodotorula, Exophiala, Trigonopsis, Shizosaccharomyces, Wickerhamiella, Pichia, Saccharomycopsis, Saitoella, Saccharomyces, Rhodosporidium, Acinetobacter, Brevibacterium, Cellulomonas, Corynebacterium, and genus Curtobacterium.

2. (Currently amended) The process for producing a compound according to claim 1, wherein the compounds represented by the formulae (II) and (III) are optically active substances each represented by the following formula (II'):

wherein R is as defined in the formula,

wherein R is as defined in the formula (IV), and the following formula (III'):

wherein R is as defined in the formula (IV).

- 3. (Currently amended) The process for producing a compound according to claim 2, wherein each of the compounds represented by the formula (III') and the formula (IIII') is obtained from the compound represented by the formula (I).
 - 4. (Cancel)
- 5. (Currently amended) The process for producing a compound according to elaim 4 claim 1, wherein the microorganism is selected from the group consisting of the genera Metschnikowia, Cryptococcus, Candida, Filobasidium, Ogataea, Citeromyces, Rhodotorula, Exophiala, Shizosaccharomyces, Wickerhamiella, Pichia, Saccharomycopsis, Saitoella, Saccharomyces, Rhodosporidium, Brevibacterium, and Corynebacterium.
- 6. (Currently amended) The process for producing a compound according to claim 1, wherein the compound represented by the following formula (I):

is reacted with the microorganism selected from the group consisting of the *genera* genera Cryptococcus, Candida, Filobasidium, Ogataea, Yarrowia, Rhodotorula, Exophiala, and Trigonopsis.

- 7. (Currently amended) The process for producing a compound according to claim 6, wherein the microorganism is selected from the group consisting of the genera *Cryptococcus, Candida, Filobasidium, Ogataea*, and *Rhodotorula*.
- 8. (Currently amended) The process for producing a compound according to claim 1, wherein the compound represented by the following formula (II):

wherein R is as defined in the formula (IV),

is reacted with the microorganism selected from the group consisting of the genera Metschnikowia, Cryptococcus, Candida, Filobasidium, Ogataea, Citeromyces, Yarrowia, Rhodotorula, Exophiala, Trigonopsis, Shizosaccharomyces, Wickerhamiella, Saccharomycopsis, Saitoella, Pichia, Saccaromyces, Rhodosporidium, Acinetobacter, Brevibacterium, Cellulomonas, Corynebacterium, and Curtobacterium.

- 9. (Currently amended) The process for producing a compound according to claim 8, wherein the microorganism is selected from the group consisting of the genera Metschnikowia, Cryptococcus, Candida, Filobasidium, Ogataea, Citeromyces, Rhodotorula, Shizosaccharomyces, Wickerhamiella, Saccharomycopsis, Saitoella, Pichia, Saccharomyces, Rhodosporidium, Brevibacterium, and Corynebacterium.
- 10. (Currently amended) The process for producing a compound according to claim 1, wherein the compound represented by the following formula (III):

wherein R is as defined in the formula (IV), is reacted with the microorganism selected from the group consisting of the genera *Cryptococcus, Candida, Rhodotorula, Filobasidium,* and *Pichia*.

- 11-14. (Cancelled)
- 15-16. (Cancel)
- 17. (Currently amended) The process for producing a compound according to claim 2, wherein the compound represented by the following formula (II) (II'):

is reacted with the microorganism selected from the group consisting of the genera Metschnikowia, Cryptococcus, Candida, Filobasidium, Ogataea, Citeromyces, Yarrowia, Rhodotorula, Exophiala, Trigonopsis, Shizosaccharomyces, Wickerhamiella, Saccharomycopsis, Saitoella, Pichia, Saccaromyces, Rhodosporidium, Acinetobacter, Brevibacterium, Cellulomonas, Corynebacterium, and Curtobacterium.

18. (Currently amended) The process for producing a compound according to claim 3, wherein the compound represented by the following formula (II) (II'):

is reacted with the microorganism selected from the group consisting of the genera Metschnikowia, Cryptococcus, Candida, Filobasidium, Ogataea, Citeromyces, Yarrowia, Rhodotorula, Exophiala, Trigonopsis, Shizosaccharomyces, Wickerhamiella, Saccharomycopsis, Saitoella, Pichia, Saccaromyces, Rhodosporidium, Acinetobacter, Brevibacterium, Cellulomonas, Corynebacterium, and Curtobacterium.

19. (Currently amended) The process for producing a compound according to claim 2, wherein the compound represented by the following formula (III):

is reacted with the microorganism selected from the group consisting of the genera *Cryptococcus, Candida, Rhodotorula, Filobasidium,* and *Pichia*.

20. (Currently amended) The process for producing a compound according to claim 3, wherein the compound represented by the following formula—(III) (III):

wherein R is as defined in the formula (IV), is reacted with the microorganism selected from the group consisting of the genera *Cryptococcus, Candida, Rhodotorula, Filobasidium*, and *Pichia*.

21-24. (Cancelled)